

CYNGOR SIR POWYS COUNTY COUNCIL.

CABINET EXECUTIVE

27th November 2019

**REPORT AUTHOR: County Councillor Aled Davies
Portfolio Holder for Finance**

SUBJECT: Council Tax Base for 2020-2021

REPORT FOR: Decision

1. Introduction

- 1.1 Section 33 of the Local Government Finance Act, 1992 requires each Billing Authority to calculate the basic amount of its Council Tax by applying a formula which includes calculating the Council's Council Tax Base.
- 1.2 This report is to formally set the Council Tax Base for the financial year 2020-21 for tax setting purposes. Setting the Council Tax base is an annual statutory requirement and is an integral part of the setting of the Council's council tax level (at band D) in accordance with specified formulae, reflecting its budget requirements for the relevant financial year.
- 1.3 The Council Tax Base is the adjusted number of chargeable dwellings in the Council's area belonging to each valuation band modified to take account of a number of assumptions and factors including the proportion applying to dwellings in each Council Tax Band together with the number of discounts, exemptions, disablement reductions and premiums. An estimate for losses on collection is also made.
- 1.4 The Council made a determination to introduce a 50% Premium from April 2017, for Tax on long term empty homes (unoccupied and unfurnished) and periodically occupied dwellings (second homes/holiday homes- that are furnished and not someone's main residence). The Council Tax Base now also includes a projection of those properties that may be subject to the Council Tax Premium in 2020-21.
- 1.5 This calculation is made in accordance with the "Local Authorities (Calculation of Council Tax Base) (Wales) (Amendment) Regulations 2016.
- 1.6 The Council Tax Base calculation for 2020-21 is based on the list prepared by the Valuation Office Agency, as at 31st October for the financial year.

- 1.7 The gross Council Tax Base calculation is supplied to Welsh Government and is used as part of the distribution of Revenue Support Grant in the annual provisional and final local Government Revenue Settlement.
- 1.8 The Council is not only required to calculate the Council Tax Base for the County Council as a whole, but also make separate calculations for areas that have their own Town or Community Council.
- 1.9 The net Council Tax Base is used by the Police & Crime Commissioner and Town/Community Council's to set their Council Tax precepts for 2020-21, which will be included in the annual demands sent to every Council Tax payer in March 2020.

2. The Calculation

- 2.1 Appendix A sets out, in a standard format, the calculation of the 2020-21 Council Tax Base.
- 2.2 The estimated collection rate on non-military dwellings is **98.5%**, which is the same estimated collection rate as used in 2019-20.
- 2.3 For military dwellings the Regulations require Authorities to assume a **100%** collection rate on dwellings.
- 2.4 The breakdown of the Council Tax Base for each Community is set out in paragraph 3.2 below.

3. Recommendation

It is recommended:

- 3.1 That the report on the calculation of the Council Tax Base for the whole and parts of its area for the year 2020-21 be approved.
- 3.2 That, pursuant to the report and in accordance with the Local Authorities (Calculation of Council Tax Base) (Wales) (Amendment) Regulations 2016, the amount calculated by Powys County Council as its Council Tax Base for the whole of its area for the year 2020-21 shall be **62,396:70** and for the parts of the area listed below for the year 2020-21 shall be for the:

Community of:

COMMUNITY	Tax Base 2020-21
Abbeycwmhir	127.49
Aberedw	140.84
Aberhafesp	223.97

Abermule with Llandyssil	736.31
Banwy	321.85
Bausley with Criggion	366.9
Beguildy	379.26
Berriew	753.24
Betws Cedewain	229.46
Brecon	3510.52
Bronllys	435.38
Builth Wells	1073.6
Cadfarch	451.23
Caersws	712.07
Carno	357.14
Carreghofa	316.57
Castle Caereinion	305.31
Churchstoke	864.58
Cilmery	237.53
Clyro	420.93
Cray	132.27
Crickhowell	1135.6
Cwmdu and District	555.79
Disserth & Trecoed	554.4
Duhonw	151.61
Dwyrhiw	280.49
Erwood	254.26
Felinfach	379.16
Forden	803.59
Gladestry	228.46
Glantwymyn	651.48
Glasbury	571.24
Glascwm	268.53
Glyn Tarrell	301.12
Guilsfield	854.02
Gwernyfed	483.92
Hay-on-Wye	905.85
Honddu Isaf	222.68
Kerry	992.37
Knighton	1321.1
Llanafanfawr	235.63
Llanbadarn Fawr	352.05
Llanbadarn Fynydd	142.73
Llanbister	190.78
Llanbrynmair	499.47
Llanddew	120.62
Llanddewi Ystradenny	144.92
Llandinam	443.75
Llandrindod Wells	2388.72

Llandrinio & Arddleen	723.75
Llandysilio	549.91
Llanelwedd	188.69
Llanerfyl	216.39
LLanfair Caereinion	795.41
Llanfechain	272.8
Llanfihangel	273.01
Llanfihangel Rhydithon	118.12
Llanfrynach	327.94
Llanfyllin	711.58
Llangammarch	264.23
Llangattock	564.56
Llangedwyn	196.06
Llangorse	564.76
Llangunllo	201.14
Llangurig	379.76
Llangynidr	585.49
Llangyniew	308.99
Llangynog	198.95
Llanidloes	1195.81
Llanidloes Without	310.78
Llanigon	282.28
Llanrhaeadr Ym Mochnant	593.57
Llansantffraid	719.35
Llansilin	366.6
Llanwddyn	125.8
Llanwrthwl	110.44
Llanwrtyd Wells	396.32
Llanyre	583.11
Llywel	257.55
Machynlleth	871.06
Maescar	471.42
Manafon	181.81
Meifod	708.39
Merthyr Cynog	140.54
Mochdre with Penstrowed	254.07
Montgomery	723.44
Nantmel	350.06
New Radnor	234.93
Newtown & Llanllwchaiarn	4342.55
Old Radnor	406.28
Painscastle	284.58
Pen Y Bont Fawr	252.08
Penybont & Llandegley	206.62
Presteigne & Norton	1288.2
Rhayader	910.54

St Harmon	317.46
Talgarth	741.49
Talybont-on-Usk	400.7
Tawe Uchaf	571.24
Trallong	196.26
Trefeglwys	470.97
Treflys	239.32
Tregynon	390.13
Trewern	654.37
Vale of Grwyney	499.22
Welshpool	2687.35
Whitton	211.1
Yscir	258.06
Ystradfelte	254.96
Ystradgynlais	2963.56

62,396:70

4.0 Corporate Improvement Plan

4.1 There are no known implications to the Corporate Improvement Plan.

5.0 Options Considered/Available

5.1 Option One- The calculations contained within 3.2 above be Approved.

6.0 Preferred Choice and Reasons

6.1 Option One – to meet the legal requirements of the Council to calculate a Tax Base for whole of its area and to calculate the Tax Base for each Town & Community Council for 2020-21.

7.0 Impact Assessment

7.1 Is an impact assessment required? **No**

8.0 Sustainability and Environmental Issues/Equalities/Crime and Disorder,/Welsh Language/Other Policies etc

8.1 There is no impact on the above.

9.0 Children and Young People's Impact Statement - Safeguarding and Wellbeing

9.1 There is no impact on children and young people.

10.0 Local Member(s)

10.1 All properties will be subject to the Council Tax charge, the amount of charge is determined by the location of the property and the relevant property band assigned to property by the Valuation Office Agency.

11.0 Other Front-Line Services

11.1 There is no impact on front line services

12.0 Support Services (Legal, Finance, HR, ICT, BPU)

12.1 The Deputy Head of Finance confirms that the increase in the council tax base will provide additional council tax revenue in 2020/21, and is accounted for as part of the councils financial strategy alongside the Revenue Support Grant distributed by the Welsh Government which uses the Council Tax Base to determine the Revenue Support Grant settlement.

12.2 Legal, the recommendation can be supported from a legal point of view

13.0 Local Service Board/Partnerships/Stakeholders etc

13.1 There is no impact on the LSB, a partner body/organisation or stakeholders.

14.0 Corporate Communications

14.1 Communications commented that no proactive communication action is required.

15.0 Statutory Officers

15.1 The Head of Finance (Section 151 Officer) confirms that the setting of the Council tax base is a significant part of the overall budget setting process and is a statutory requirement. Setting the Band D Council Tax level takes account of the requirement of specified formulae, reflecting its budget requirements for the relevant financial year. The collection rate of 98.5% is reasonable and prudent, being based on current and historic collection rates.

15.2 The Head of Legal and Democratic Services (Monitoring Officer) has commented as follows: "I note the legal comment and have nothing to add to the report".

16.0 Members' Interests

16.1 The Monitoring Officer is not aware of any specific interests that may arise in relation to this report. If Members have an interest, they should declare it at the start of the meeting and complete the relevant notification form.

Recommendation:		Reason for Recommendation:	
<p>1. That the calculation of the Council Tax Base for the whole of its area for the year 2020-21 of 62,396:70 be approved,</p> <p>2. That the calculation of the Tax Base for each Town & Community Council contained within section 3.2 above, be approved.</p>		To meet the legal requirement of the Council to set a Council Tax Base for 2020-21	
Relevant Policy (ies):			
Within Policy:	Y	Within Budget:	Y
Relevant Local Member(s):		All Members	
Person(s) To Implement Decision:		Strategic Director - Resources	
Date By When Decision To Be Implemented:		Immediately	
Contact Officer Name:	Tel:	Fax:	Email:
A Griffiths	01874 623309		andrewg@powys.gov.uk

APPENDIX A

COUNCIL TAX BASE 2020-21

Banding:

Chargeable Dwellings.

Disabled Band Reduction

Adjusted Chargeable Dwellings

Adjustments:

No Discount

One Discount

Two Discounts

Total

Discount Calculations:

Total Discounts

Reduction for Discounts

Premiums No:

Increase for Premiums 50%

Net Chargeable Dwellings.

Ratio to Band D

Band D Equivalent

Military Properties:

Number of Properties

Band D Equivalent

@	A	B	C	D	E	F	G	H	I	TOTAL
0	5538	8791	12458	10064	11944	9242	4026	575	202	62,840
0	14	47	80	77	148	112	62	7	29	576
14	5571	8824	12455	10135	11908	9192	3971	597	173	62,840
5	2262	4474	7546	6796	8527	7216	3283	468	138	40,715
9	3302	4340	4899	3328	3364	1948	674	100	33	21,997
0	7	10	10	11	17	28	14	29	2	128
										62,840
9	3316	4360	4919	3350	3398	2004	702	158	37	22,253
2.25	829	1090	1229.75	837.50	849.50	501	175.50	39.5	9.25	5,563.25
0	183	221	270	271	282	170	86	16	8	1,507
0	91.5	110.5	135	135.5	141	85	43	8	4	753.5
11.75	4833.50	7844.50	11360.25	9433.00	11199.50	8776.00	3838.50	565.50	167.75	
5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	21/9	
6.53	3,222.33	6,101.28	10,098.00	9433.00	13,688.28	12,676.44	6,397.50	1,131.00	391.42	63,145:78

0	1	47	36	61	22	15	2	1	6	191
0	0.67	36.56	32.00	61	26.89	21.67	3.33	2	13.99	198.11

Collection Rate 98:5%

Military Band D Equivalent

COUNCIL TAX BASE:

62,198.59
198.11
62,396:70

